

**COMBINING AND INDIVIDUAL FUND
FINANCIAL STATEMENTS,
ACCOUNT GROUPS AND SCHEDULES**



GENERAL FUND

The General Fund is maintained to account for resources obtained and used for those services traditionally provided by State government, which are not required to be accounted for in another fund.



State of Indiana
Balance Sheet
General Fund
June 30, 2001
(amounts expressed in thousands)

Assets:	
Cash, cash equivalents and investments - unrestricted	\$ 1,351,606
Securities lending collateral	1,324,527
Receivables:	
Taxes	1,043,312
Accounts	10,104
Grants	3,819
Interest	5,332
Interfund	7,331
Prepaid Expenditures	1,877
Advances to other funds	2,408
Intergovernmental loans	7,466
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Total assets	\$ 3,757,782

Liabilities and fund balance:

Liabilities:	
Accounts payable	\$ 89,054
Intergovernmental payable	43,087
Salaries and benefits payable	43,564
Due to other funds	3,305
Tax refunds payable	35,194
Deferred revenue	416,906
Accrued liability for compensated absences - current	3,069
Securities lending collateral	1,324,527
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Total liabilities	1,958,706

Fund balance:

Reserved:	
Encumbrances	75,760
Special purposes	3,819
Tuition support	265,000
Advances to other funds	2,408
Intergovernmental loans	7,466
Unreserved:	
Designated for Appropriations	240,414
Designated for Allotments	693,150
Undesignated	511,059
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Total fund balance	1,799,076
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Total liabilities and fund balance	\$ 3,757,782

State of Indiana
Statement of Revenues, Expenditures and
Changes in Fund Balance
General Fund
For the Year Ended June 30, 2001
(amounts expressed in thousands)

Revenues:	
Taxes:	
Income	\$ 5,500,612
Sales	2,138,971
Gaming	122,201
Inheritance	170,995
Alcohol and tobacco	72,110
Insurance	149,143
Other	4,252
Total taxes	<u>8,158,284</u>
Licenses	30,810
Current service charges	193,437
Investment income	296,168
Sales	741
Grants	18,935
Other	<u>7,071</u>
Total revenues	<u>8,705,446</u>
Expenditures:	
General government	1,952,388
Public safety	610,933
Health	132,887
Welfare	387,646
Conservation, culture and development	76,405
Education	5,471,491
Transportation	<u>3,734</u>
Total expenditures	<u>8,635,484</u>
Excess of revenues over (under) expenditures	<u>69,962</u>
Other financing sources (uses):	
Operating transfers in	2,102,277
Operating transfers (out)	(3,254,432)
Operating transfers (out) to component units	(7,169)
Proceeds from capital leases	<u>155</u>
Total other financing sources (uses)	<u>(1,159,169)</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	<u>(1,089,207)</u>
Fund balance July 1, as restated	<u>2,888,283</u>
Fund balance June 30	<u>\$ 1,799,076</u>

SPECIAL REVENUE FUNDS

Special revenue funds account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes. Funds of material significance are presented separately in these combining statements. All other funds are included under the description "Other Special Revenue Funds."

The following funds are used to account for welfare assistance and administration and other welfare related entitlement programs:

- County Welfare Administration
- State and Federal Welfare Assistance
- Medicaid Assistance
- Federal Food Stamp Program
- Medicaid Indigent Care Trust

The following funds are used to account for transportation and motor vehicle related programs:

- Motor Vehicle Highway Fund
- Bureau of Motor Vehicles Commission
- State Highway Department
- Primary Road and Street

The following funds are used to account for health and environmental programs:

- Health and Environmental Programs
- Patients Compensation Fund
- Tobacco Settlement Fund
- State Revolving Fund

The following fund is used to account for pension related benefits:

- Pension Relief Fund

The following funds are used to receive and distribute certain revenues to the proper sources:

- State Gaming Fund
- Bureau of Motor Vehicles Holding Account
- Property Tax Replacement Fund

State of Indiana
Combining Balance Sheet
Special Revenue Funds
June 30, 2001
(amounts expressed in thousands)

	<u>County Welfare Administration</u>	<u>State Gaming Fund</u>	<u>Motor Vehicle Highway Fund</u>	<u>State and Federal Welfare Assistance</u>
Assets:				
Cash, cash equivalents, and investments - unrestricted	\$ -	\$ 28,615	\$ 19,574	\$ 26,464
Securities lending collateral	-	-	-	-
Receivables:				
Taxes (net of allowance for uncollectible accounts)	-	756	18,090	-
Accounts	-	-	591	-
Grants	-	-	-	8,135
Interest	-	-	-	-
Interfund	-	-	-	-
Prepaid expenditures	-	-	2,608	-
Advances to other funds	-	-	63,277	-
Intergovernmental loans	-	-	-	-
Food stamp inventory	-	-	-	-
Total assets	\$ -	\$ 29,371	\$ 104,140	\$ 34,599
Liabilities and fund balance:				
Liabilities:				
Accounts payable	\$ 2,895	\$ 52	\$ 5,390	\$ 31,993
Intergovernmental payable	-	6,467	32,762	-
Salaries and benefits payable	5,592	84	6,708	119
Advances from other funds	-	-	-	-
Interfund	716	-	-	-
Due to other funds	693	-	918	7
Due to component unit	-	-	-	-
Tax refunds payable	-	-	284	-
Deferred revenue	-	19	5,537	-
Accrued liability for compensated absences - current	417	6	95	13
Securities lending collateral	-	-	-	-
Total liabilities	10,313	6,628	51,694	32,132
Fund balance:				
Reserved:				
Encumbrances and prepaid items	1,464	236	10,565	218
Special purposes	-	-	-	8,135
Advances to other funds	-	-	63,277	-
Intergovernmental loans	-	-	-	-
Unreserved:				
Designated for Appropriations	-	21,728	-	-
Designated for Allotments	-	-	-	-
Undesignated	(11,777)	779	(21,396)	(5,886)
Total fund balance	(10,313)	22,743	52,446	2,467
Total liabilities and fund balance	\$ -	\$ 29,371	\$ 104,140	\$ 34,599

<u>Medicaid Assistance</u>	<u>Bureau of Motor Vehicles Commission</u>	<u>Health and Environmental Programs</u>	<u>State Highway Department</u>	<u>Federal Food Stamp Program</u>	<u>Bureau of Motor Vehicles Holding Account</u>
\$ -	\$ -	\$ 8,527	\$ 192,053	\$ -	\$ 7,262
-	-	-	6,730	-	-
-	-	-	32	-	-
-	218	-	1,482	-	1,104
6,425	-	2,582	-	-	-
-	-	-	1	-	-
-	-	-	8,596	-	-
-	-	123	-	-	-
-	-	-	-	-	-
-	-	-	6,671	-	-
-	-	-	-	105,860	-
\$ 6,425	\$ 218	\$ 11,232	\$ 215,565	\$ 105,860	\$ 8,366

\$ 36,150	\$ 1,183	\$ 4,917	\$ 86,302	\$ 199	\$ -
-	-	-	-	-	-
-	1,720	1,501	7,960	-	-
-	63,277	-	-	-	-
5,252	-	-	-	1,363	-
-	35	56	244	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	1,482	105,860	-
-	97	154	639	-	-
-	-	-	6,730	-	-
<u>41,402</u>	<u>66,312</u>	<u>6,628</u>	<u>103,357</u>	<u>107,422</u>	<u>-</u>
-	510	7,411	780,533	-	-
6,425	-	2,582	-	-	-
-	-	-	-	-	-
-	-	-	6,671	-	-
-	-	-	-	-	-
-	-	-	-	-	8,366
<u>(41,402)</u>	<u>(66,604)</u>	<u>(5,389)</u>	<u>(674,996)</u>	<u>(1,562)</u>	<u>-</u>
<u>(34,977)</u>	<u>(66,094)</u>	<u>4,604</u>	<u>112,208</u>	<u>(1,562)</u>	<u>8,366</u>
\$ 6,425	\$ 218	\$ 11,232	\$ 215,565	\$ 105,860	\$ 8,366

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State of Indiana
Combining Balance Sheet
Special Revenue Funds
June 30, 2001
(amounts expressed in thousands)

	Medicaid Indigent Care Trust	Patients Compensation	Property Tax Replacement Fund	Primary Road and Street
Assets:				
Cash, cash equivalents, and investments - unrestricted	\$ 167,138	\$ 105,995	\$ -	\$ 5,597
Securities lending collateral	-	101,875	-	-
Receivables:				
Taxes (net of allowance for uncollectible accounts)	-	-	207,267	5,997
Accounts	-	7,004	-	-
Grants	-	-	-	-
Interest	1,087	1,484	-	-
Interfund	-	-	-	-
Prepaid expenditures	-	-	-	-
Advances to other funds	-	-	-	-
Intergovernmental loans	-	-	-	-
Food stamp inventory	-	-	-	-
Total assets	\$ 168,225	\$ 216,358	\$ 207,267	\$ 11,594
Liabilities and fund balance:				
Liabilities:				
Accounts payable	\$ -	\$ 42,957	\$ -	\$ -
Intergovernmental payable	-	-	631,798	6,708
Salaries and benefits payable	-	14	-	-
Advances from other funds	-	-	-	-
Interfund	-	-	-	-
Due to other funds	-	-	-	-
Due to component unit	-	-	-	-
Tax refunds payable	-	-	-	-
Deferred revenue	-	-	79,653	1,517
Accrued liability for compensated absences - current	-	1	-	-
Securities lending collateral	-	101,875	-	-
Total liabilities	-	144,847	711,451	8,225
Fund balance:				
Reserved:				
Encumbrances and prepaid items	-	2	-	-
Special purposes	-	-	-	3,369
Advances to other funds	-	-	-	-
Intergovernmental loans	-	-	-	-
Unreserved:				
Designated for Appropriations	-	-	-	-
Designated for Allotments	168,225	71,509	-	-
Undesignated	-	-	(504,184)	-
Total fund balance	168,225	71,511	(504,184)	3,369
Total liabilities and fund balance	\$ 168,225	\$ 216,358	\$ 207,267	\$ 11,594

Tobacco Settlement Fund	Pension Relief	State Revolving Fund	Other Special Revenue Funds	Totals
\$ 240,308	\$ 510,973	\$ 620,336	\$ 944,285	\$ 2,877,127
207,677	221,515	-	435,223	973,020
-	404	-	160,294	392,840
-	-	-	12,499	22,898
-	-	-	31,818	48,960
1,265	6,006	14,097	1,782	25,722
-	7,500	-	-	16,096
-	-	-	34	2,765
-	-	-	1,198	64,475
-	-	465,308	18,315	490,294
-	-	-	-	105,860
\$ 449,250	\$ 746,398	\$ 1,099,741	\$ 1,605,448	\$ 5,020,057
\$ 535	\$ 150	\$ 477	\$ 105,987	\$ 319,187
-	-	-	52,565	730,300
21	-	-	14,361	38,080
-	-	-	3,106	66,383
-	-	-	-	7,331
3	-	-	5,300	7,256
-	858	638,853	76	639,787
-	-	-	2,521	2,805
-	62	-	101,055	295,185
1	-	-	1,292	2,715
207,677	221,515	-	435,223	973,020
208,237	222,585	639,330	721,486	3,082,049
36	-	-	165,298	966,273
-	-	-	78,307	98,818
-	-	-	1,198	64,475
-	-	465,308	18,315	490,294
240,977	-	-	57,120	319,825
-	342	-	505,605	754,047
-	523,471	(4,897)	58,119	(755,724)
241,013	523,813	460,411	883,962	1,938,008
\$ 449,250	\$ 746,398	\$ 1,099,741	\$ 1,605,448	\$ 5,020,057

State of Indiana
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance
Special Revenue Funds
For the Year Ended June 30, 2001
(amounts expressed in thousands)

	County Welfare Administration	State Gaming Fund	Motor Vehicle Highway Fund	State and Federal Welfare Assistance
Revenues:				
Taxes:				
Income	\$ -	\$ -	\$ -	\$ -
Sales	-	-	-	-
Fuels	-	-	464,150	-
Gaming	-	352,508	-	-
Alcohol and tobacco	-	-	-	-
Insurance	-	-	-	-
Financial institutions	-	-	-	-
Other	4	-	-	6,462
Total taxes	4	352,508	464,150	6,462
Licenses	-	-	11,557	-
Current service charges	-	-	931	-
Investment income	-	-	-	50
Sales/rents	-	-	27	-
Grants	-	-	6,959	367,920
Donations	-	-	-	190
Other	4	12	58,306	25
Total revenues	8	352,520	541,930	374,647
Expenditures:				
General government	-	88,743	291,299	-
Public safety	-	-	191,772	-
Health	-	-	-	-
Welfare	203,946	-	(589)	414,766
Conservation, culture and development	-	-	-	-
Education	-	-	220	-
Transportation	-	-	-	-
Total expenditures	203,946	88,743	482,702	414,766
Excess of revenues over (under) expenditures	(203,938)	263,777	59,228	(40,119)
Other financing sources (uses):				
Operating transfers in	211,902	2,596	254,219	124,520
Operating transfers (out)	(25,397)	(263,118)	(334,038)	(78,840)
Bond proceeds	-	-	-	-
Proceeds from capital leases	418	-	4,111	10
Total other financing sources (uses)	186,923	(260,522)	(75,708)	45,690
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(17,015)	3,255	(16,480)	5,571
Fund balance July 1, as restated	6,702	19,488	68,926	(3,104)
Fund balance June 30	\$ (10,313)	\$ 22,743	\$ 52,446	\$ 2,467

<u>Medicaid Assistance</u>	<u>Bureau of Motor Vehicles Commission</u>	<u>Health and Environmental Programs</u>	<u>State Highway Department</u>	<u>Federal Food Stamp Program</u>	<u>Bureau of Motor Vehicles Holding Account</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	135	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	135	-	-
-	46,836	-	12,397	-	273,484
-	-	-	1,677	-	-
-	-	-	922	-	-
-	-	-	549	-	-
2,108,275	-	115,332	452,712	322,400	-
-	-	-	526	-	-
-	1,070	29,125	31,302	-	-
<u>2,108,275</u>	<u>47,906</u>	<u>144,457</u>	<u>500,220</u>	<u>322,400</u>	<u>273,484</u>
1,106	-	-	441	-	-
-	60,140	-	-	-	-
-	-	114,566	-	-	-
3,219,973	-	-	-	295,595	-
-	-	50,376	-	-	-
-	-	-	-	-	643
-	-	-	1,164,621	-	-
<u>3,221,079</u>	<u>60,140</u>	<u>164,942</u>	<u>1,165,062</u>	<u>295,595</u>	<u>643</u>
<u>(1,112,804)</u>	<u>(12,234)</u>	<u>(20,485)</u>	<u>(664,842)</u>	<u>26,805</u>	<u>272,841</u>
1,308,428	444	34,673	590,401	272	-
(16,747)	2,459	(8,171)	(27,534)	(29,070)	(272,234)
-	-	-	-	-	-
-	-	-	-	-	-
<u>1,291,681</u>	<u>2,903</u>	<u>26,502</u>	<u>562,867</u>	<u>(28,798)</u>	<u>(272,234)</u>
178,877	(9,331)	6,017	(101,975)	(1,993)	607
<u>(213,854)</u>	<u>(56,763)</u>	<u>(1,413)</u>	<u>214,183</u>	<u>431</u>	<u>7,759</u>
<u>\$ (34,977)</u>	<u>\$ (66,094)</u>	<u>\$ 4,604</u>	<u>\$ 112,208</u>	<u>\$ (1,562)</u>	<u>\$ 8,366</u>

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State of Indiana
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance
Special Revenue Funds
For the Year Ended June 30, 2001
(amounts expressed in thousands)

	Medicaid Indigent Care Trust	Patients Compensation	Property Tax Replacement Fund	Primary Road and Street
Revenues:				
Taxes:				
Income	\$ -	\$ -	\$ -	\$ -
Sales	-	-	1,457,679	-
Fuels	-	-	-	160,368
Gaming	-	-	-	-
Alcohol and tobacco	-	-	-	-
Insurance	-	-	-	-
Financial institutions	-	-	-	-
Other	-	-	-	5,042
Total taxes	-	-	1,457,679	165,410
Licenses	-	-	-	63
Current service charges	-	65,538	-	-
Investment income	4,755	11,061	-	-
Sales/rents	-	-	-	-
Grants	418,403	-	-	-
Donations	-	-	-	-
Other	-	1	-	-
Total revenues	423,158	76,600	1,457,679	165,473
Expenditures:				
General government	-	5,493	1,233,713	82,458
Public safety	-	86,013	-	-
Health	-	-	-	-
Welfare	374,826	-	-	-
Conservation, culture and development	-	-	-	-
Education	-	-	-	-
Transportation	-	-	-	-
Total expenditures	374,826	91,506	1,233,713	82,458
Excess of revenues over (under) expenditures	48,332	(14,906)	223,966	83,015
Other financing sources (uses):				
Operating transfers in	24,953	-	1,129,569	63,806
Operating transfers (out)	-	-	(1,380,934)	(146,335)
Bond proceeds	-	-	-	-
Proceeds from capital leases	-	-	-	-
Total other financing sources (uses)	24,953	-	(251,365)	(82,529)
Excess of revenues and other financing sources over (under) expenditures and other financing uses	73,285	(14,906)	(27,399)	486
Fund balance July 1, as restated	94,940	86,417	(476,785)	2,883
Fund balance June 30	\$ 168,225	\$ 71,511	\$ (504,184)	\$ 3,369

Tobacco Settlement Fund	Pension Relief	State Revolving Fund	Other Special Revenue Funds	Totals
\$ -	\$ -	\$ -	\$ 81,635	81,635
-	-	-	70,853	1,528,532
-	-	-	144,304	768,957
-	-	-	-	352,508
-	38,476	-	49,528	88,004
-	-	-	2,009	2,009
-	-	-	49,245	49,245
-	-	-	106,967	118,475
-	38,476	-	504,541	2,989,365
-	-	-	49,460	393,797
127,758	-	-	223,446	419,350
16,798	33,664	40,120	38,464	145,834
-	-	-	68,443	69,019
-	-	141,313	1,353,888	5,287,202
-	-	-	1,185	1,901
-	-	-	152,310	272,155
144,556	72,140	181,433	2,391,737	9,578,623
7,959	95,829	-	292,894	2,099,935
-	-	-	148,618	486,543
13,656	-	-	47,422	175,644
-	-	-	719,298	5,227,815
-	-	34,220	325,373	409,969
-	-	-	604,542	605,405
-	-	-	243,352	1,407,973
21,615	95,829	34,220	2,381,499	10,413,284
122,941	(23,689)	147,213	10,238	(834,661)
-	30,000	-	1,040,872	4,816,655
(34,044)	-	-	(969,738)	(3,583,741)
-	-	-	312	312
-	-	-	123	4,662
(34,044)	30,000	-	71,569	1,237,888
88,897	6,311	147,213	81,807	403,227
152,116	517,502	313,198	802,155	1,534,781
\$ 241,013	\$ 523,813	\$ 460,411	\$ 883,962	\$ 1,938,008

State of Indiana
Special Revenue Funds
Combining Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Budgetary Basis)
For the Year Ended June 30, 2001
(amounts expressed in thousands)

	County Welfare Administration			
	Budget		Actual	Variance to Final Budget
	Original	Final		
Revenues:				
Taxes:				
Income	\$ -	\$ -	\$ -	\$ -
Sales	-	-	-	-
Fuels	-	-	-	-
Gaming	-	-	-	-
Alcohol and tobacco	-	-	-	-
Insurance	-	-	-	-
Financial institutions	-	-	-	-
Other	-	-	4	4
Total taxes	-	-	4	4
Licenses	-	-	-	-
Current service charges	-	-	-	-
Investment income	-	-	-	-
Sales	-	-	-	-
Grants	-	-	-	-
Donations	-	-	-	-
Other	12	12	4	(8)
Total revenues	<u>12</u>	<u>12</u>	<u>8</u>	<u>(4)</u>
Expenditures:				
General government	-	-	-	-
Public safety	-	-	-	-
Health	-	-	-	-
Welfare	207,167	207,167	202,676	4,491
Conservation, culture and development	-	-	-	-
Education	-	-	-	-
Transportation	-	-	-	-
Total expenditures	<u>207,167</u>	<u>207,167</u>	<u>202,676</u>	<u>4,491</u>
Excess of revenues over (under) expenditures	(207,155)	(207,155)	(202,668)	4,487
Other financing sources (uses):				
Total other financing sources (uses)	<u>133,934</u>	<u>133,934</u>	<u>186,505</u>	<u>52,571</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
	<u>\$ (73,221)</u>	<u>\$ (73,221)</u>	<u>\$ (16,163)</u>	<u>\$ 57,058</u>
Fund balances July 1, as restated			<u>15,448</u>	
Fund balances June 30			<u>\$ (715)</u>	

State Gaming Fund				Motor Vehicle Highway Fund			
Budget		Actual	Variance to Final Budget	Budget		Actual	Variance to Final Budget
Original	Final			Original	Final		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	460,091	460,091	463,016	2,925
330,424	330,424	351,771	21,347	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
330,424	330,424	351,771	21,347	460,091	460,091	463,016	2,925
-	-	-	-	12,334	12,334	11,557	(777)
-	-	-	-	948	948	931	(17)
-	-	-	-	-	-	-	-
-	-	-	-	1,145	1,145	27	(1,118)
-	-	-	-	7,930	7,930	7,579	(351)
-	-	-	-	2	2	-	(2)
39	39	11	(28)	62,584	62,584	58,306	(4,278)
330,463	330,463	351,782	21,319	545,034	545,034	541,416	(3,618)
116,696	116,696	88,701	27,995	260,514	260,514	260,332	182
-	-	-	-	174,495	188,737	181,350	7,387
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	242	225	218	7
-	-	-	-	-	39	-	39
116,696	116,696	88,701	27,995	435,251	449,515	441,900	7,615
213,767	213,767	263,081	49,314	109,783	95,519	99,516	3,997
(261,859)	(261,859)	(260,522)	1,337	(136,713)	(136,713)	(79,819)	56,894
\$ (48,092)	\$ (48,092)	\$ 2,559	\$ 50,651	\$ (26,930)	\$ (41,194)	\$ 19,697	\$ 60,891
		26,054				63,153	
		\$ 28,613				\$ 82,850	

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State of Indiana
Special Revenue Funds
Combining Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Budgetary Basis)
For the Year Ended June 30, 2001
(amounts expressed in thousands)

	State and Federal Welfare Assistance			Variance to Final Budget
	Budget		Actual	
	Original	Final		
Revenues:				
Taxes:				
Income	\$ -	\$ -	\$ -	\$ -
Sales	-	-	-	-
Fuels	-	-	-	-
Gaming	-	-	-	-
Alcohol and tobacco	-	-	-	-
Insurance	-	-	-	-
Financial institutions	-	-	-	-
Other	1,079	1,079	6,462	5,383
Total taxes	1,079	1,079	6,462	5,383
Licenses	-	-	-	-
Current service charges	-	-	-	-
Investment income	-	-	50	50
Sales	-	-	-	-
Grants	284,031	284,031	342,036	58,005
Donations	-	-	190	190
Other	2	2	26	24
Total revenues	285,112	285,112	348,764	63,652
Expenditures:				
General government	-	-	-	-
Public safety	-	-	-	-
Health	-	-	-	-
Welfare	442,515	442,515	415,625	26,890
Conservation, culture and development	-	-	-	-
Education	-	-	-	-
Transportation	-	-	-	-
Total expenditures	442,515	442,515	415,625	26,890
Excess of revenues over (under) expenditures	(157,403)	(157,403)	(66,861)	90,542
Other financing sources (uses):				
Total other financing sources (uses)	26,402	26,402	45,680	19,278
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
	<u>\$ (131,001)</u>	<u>\$ (131,001)</u>	<u>\$ (21,181)</u>	<u>\$ 109,820</u>
Fund balances July 1, as restated			47,647	
Fund balances June 30			<u><u>\$ 26,466</u></u>	

Medicaid Assistance				Bureau of Motor Vehicles Commission			
Budget		Actual	Variance to Final Budget	Budget		Actual	Variance to Final Budget
Original	Final			Original	Final		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	46,261	46,261	46,617	356
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
1,937,436	1,937,436	2,104,495	167,059	-	-	-	-
-	-	-	-	-	-	-	-
39	39	-	(39)	24	24	1,071	1,047
<u>1,937,475</u>	<u>1,937,475</u>	<u>2,104,495</u>	<u>167,020</u>	<u>46,285</u>	<u>46,285</u>	<u>47,688</u>	<u>1,403</u>
-	1,106	1,106	-	-	-	-	-
-	-	-	-	46,617	65,952	60,655	5,297
-	-	-	-	-	-	-	-
3,226,375	3,394,604	3,394,604	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>3,226,375</u>	<u>3,395,710</u>	<u>3,395,710</u>	<u>-</u>	<u>46,617</u>	<u>65,952</u>	<u>60,655</u>	<u>5,297</u>
(1,288,900)	(1,458,235)	(1,291,215)	167,020	(332)	(19,667)	(12,967)	6,700
<u>1,184,833</u>	<u>1,184,833</u>	<u>1,291,681</u>	<u>106,848</u>	<u>2,929</u>	<u>2,929</u>	<u>2,903</u>	<u>(26)</u>
<u>\$ (104,067)</u>	<u>\$ (273,402)</u>	\$ 466	<u>\$ 273,868</u>	<u>\$ 2,597</u>	<u>\$ (16,738)</u>	\$ (10,064)	<u>\$ 6,674</u>
		(5,718)				(53,213)	
		<u>\$ (5,252)</u>				<u>\$ (63,277)</u>	

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State of Indiana
Special Revenue Funds
Combining Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Budgetary Basis)
For the Year Ended June 30, 2001
(amounts expressed in thousands)

	Health and Environmental Programs			
	Budget		Actual	Variance to Final Budget
	Original	Final		
Revenues:				
Taxes:				
Income	\$ -	\$ -	\$ -	\$ -
Sales	-	-	-	-
Fuels	-	-	-	-
Gaming	-	-	-	-
Alcohol and tobacco	-	-	-	-
Insurance	-	-	-	-
Financial institutions	-	-	-	-
Other	-	-	-	-
Total taxes	-	-	-	-
Licenses	-	-	-	-
Current service charges	-	-	-	-
Investment income	-	-	-	-
Sales	-	-	-	-
Grants	123,906	123,906	110,628	(13,278)
Donations	320	320	-	(320)
Other	25,518	25,518	29,126	3,608
Total revenues	<u>149,744</u>	<u>149,744</u>	<u>139,754</u>	<u>(9,990)</u>
Expenditures:				
General government	-	-	-	-
Public safety	-	-	-	-
Health	120,042	120,042	120,042	-
Welfare	-	-	-	-
Conservation, culture and development	63,880	63,880	50,031	13,849
Education	-	-	-	-
Transportation	-	-	-	-
Total expenditures	<u>183,922</u>	<u>183,922</u>	<u>170,073</u>	<u>13,849</u>
Excess of revenues over (under) expenditures	(34,178)	(34,178)	(30,319)	3,859
Other financing sources (uses):				
Total other financing sources (uses)	<u>31,317</u>	<u>31,317</u>	<u>26,502</u>	<u>(4,815)</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
	<u>\$ (2,861)</u>	<u>\$ (2,861)</u>	<u>\$ (3,817)</u>	<u>\$ (956)</u>
Fund balances July 1, as restated			<u>12,347</u>	
Fund balances June 30			<u><u>\$ 8,530</u></u>	

State Highway Department				Federal Food Stamp Program			
Budget		Actual	Variance to Final Budget	Budget		Actual	Variance to Final Budget
Original	Final			Original	Final		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
9	9	103	94	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
9	9	103	94	-	-	-	-
13,017	13,017	12,397	(620)	-	-	-	-
1,296	1,296	1,677	381	-	-	-	-
395	395	481	86	-	-	-	-
556	556	549	(7)	-	-	-	-
468,632	468,632	497,189	28,557	21,572	21,572	32,751	11,179
1,730	1,730	526	(1,204)	-	-	-	-
39,238	39,238	31,301	(7,937)	-	-	-	-
<u>524,873</u>	<u>524,873</u>	<u>544,223</u>	<u>19,350</u>	<u>21,572</u>	<u>21,572</u>	<u>32,751</u>	<u>11,179</u>
-	11	-	11	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	903	903	903	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
1,039,097	1,164,195	1,164,195	-	-	-	-	-
<u>1,039,097</u>	<u>1,164,206</u>	<u>1,164,195</u>	<u>11</u>	<u>903</u>	<u>903</u>	<u>903</u>	<u>-</u>
(514,224)	(639,333)	(619,972)	19,361	20,669	20,669	31,848	11,179
<u>471,323</u>	<u>471,323</u>	<u>562,867</u>	<u>91,544</u>	<u>(27,197)</u>	<u>(27,197)</u>	<u>(28,798)</u>	<u>(1,601)</u>
<u>\$ (42,901)</u>	<u>\$ (168,010)</u>	\$ (57,105)	<u>\$ 110,905</u>	<u>\$ (6,528)</u>	<u>\$ (6,528)</u>	\$ 3,050	<u>\$ 9,578</u>
		264,424				(4,412)	
		<u>\$ 207,319</u>				<u>\$ (1,362)</u>	

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State of Indiana
Special Revenue Funds
Combining Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Budgetary Basis)
For the Year Ended June 30, 2001
 (amounts expressed in thousands)

	Bureau of Motor Vehicles Holding Account			
	Budget		Actual	Variance to Final Budget
	Original	Final		
Revenues:				
Taxes:				
Income	\$ -	\$ -	\$ -	\$ -
Sales	-	-	-	-
Fuels	-	-	-	-
Gaming	-	-	-	-
Alcohol and tobacco	-	-	-	-
Insurance	-	-	-	-
Financial institutions	-	-	-	-
Other	-	-	-	-
Total taxes	-	-	-	-
Licenses	264,252	264,252	272,381	8,129
Current service charges	-	-	-	-
Investment income	-	-	-	-
Sales	-	-	-	-
Grants	-	-	-	-
Donations	-	-	-	-
Other	-	-	-	-
Total revenues	<u>264,252</u>	<u>264,252</u>	<u>272,381</u>	<u>8,129</u>
Expenditures:				
General government	-	-	-	-
Public safety	-	-	-	-
Health	-	-	-	-
Welfare	-	-	-	-
Conservation, culture and development	-	-	-	-
Education	643	643	643	-
Transportation	-	-	-	-
Total expenditures	<u>643</u>	<u>643</u>	<u>643</u>	<u>-</u>
Excess of revenues over (under) expenditures	263,609	263,609	271,738	8,129
Other financing sources (uses):				
Total other financing sources (uses)	<u>(272,234)</u>	<u>(272,234)</u>	<u>(272,234)</u>	<u>-</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
	<u>\$ (8,625)</u>	<u>\$ (8,625)</u>	<u>\$ (496)</u>	<u>\$ 8,129</u>
Fund balances July 1, as restated			<u>7,759</u>	
Fund balances June 30			<u><u>\$ 7,263</u></u>	

State of Indiana
Special Revenue Funds
Combining Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Budgetary Basis)
For the Year Ended June 30, 2001
 (amounts expressed in thousands)

	Property Tax Replacement Fund			Variance to Final Budget
	Budget		Actual	
	Original	Final		
Revenues:				
Taxes:				
Income	\$ -	\$ -	\$ -	\$ -
Sales	1,441,154	1,441,154	1,452,250	11,096
Fuels	-	-	-	-
Gaming	-	-	-	-
Alcohol and tobacco	-	-	-	-
Insurance	-	-	-	-
Financial institutions	-	-	-	-
Other	-	-	-	-
Total taxes	1,441,154	1,441,154	1,452,250	11,096
Licenses	-	-	-	-
Current service charges	-	-	-	-
Investment income	-	-	-	-
Sales	-	-	-	-
Grants	-	-	-	-
Donations	-	-	-	-
Other	-	-	-	-
Total revenues	1,441,154	1,441,154	1,452,250	11,096
Expenditures:				
General government	1,153,805	1,200,885	1,200,885	-
Public safety	-	-	-	-
Health	-	-	-	-
Welfare	-	-	-	-
Conservation, culture and development	-	-	-	-
Education	-	-	-	-
Transportation	-	-	-	-
Total expenditures	1,153,805	1,200,885	1,200,885	-
Excess of revenues over (under) expenditures	287,349	240,269	251,365	11,096
Other financing sources (uses):				
Total other financing sources (uses)	(477,846)	(477,846)	(251,365)	226,481
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
	<u>\$ (190,497)</u>	<u>\$ (237,577)</u>	\$ -	<u>\$ 237,577</u>
Fund balances July 1, as restated			-	
Fund balances June 30			<u>\$ -</u>	

Primary Road and Street				Tobacco Settlement Fund			
Budget		Actual	Variance to Final Budget	Budget		Actual	Variance to Final Budget
Original	Final			Original	Final		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
157,499	157,499	158,137	638	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
5,361	5,361	4,943	(418)	-	-	-	-
162,860	162,860	163,080	220	-	-	-	-
88	88	63	(25)	-	-	-	-
-	-	-	-	166,938	166,938	127,759	(39,179)
-	-	-	-	2,889	2,889	8,721	5,832
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
162,948	162,948	163,143	195	169,827	169,827	136,480	(33,347)
77,188	81,344	75,749	5,595	-	3,840	38	3,802
-	-	-	-	-	-	-	-
-	-	-	-	-	25,734	13,115	12,619
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
77,188	81,344	75,749	5,595	-	29,574	13,153	16,421
85,760	81,604	87,394	5,790	169,827	140,253	123,327	(16,926)
(83,138)	(83,138)	(82,529)	609	(28,100)	(28,100)	(34,044)	(5,944)
\$ 2,622	\$ (1,534)	\$ 4,865	\$ 6,399	\$ 141,727	\$ 112,153	\$ 89,283	\$ (22,870)
		734				151,027	
		\$ 5,599				\$ 240,310	

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State of Indiana
Special Revenue Funds
Combining Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Budgetary Basis)
For the Year Ended June 30, 2001
(amounts expressed in thousands)

	Other Special Revenue Funds			
	Budget		Actual	Variance to Final Budget
	Original	Final		
Revenues:				
Taxes:				
Income	\$ 140,275	\$ 140,275	\$ 76,540	\$ (63,735)
Sales	59,443	59,443	65,729	6,286
Fuels	122,150	122,150	149,772	27,622
Gaming	-	-	-	-
Alcohol and tobacco	12,454	12,454	45,270	32,816
Insurance	5,168	5,168	2,009	(3,159)
Financial institutions	141,039	141,039	54,895	(86,144)
Other	27,865	27,865	106,901	79,036
Total taxes	508,394	508,394	501,116	(7,278)
Licenses	50,881	50,881	49,341	(1,540)
Current service charges	265,240	265,240	223,570	(41,670)
Investment income	14,675	14,675	17,715	3,040
Sales	11,544	11,544	10,449	(1,095)
Grants	1,254,914	1,254,914	1,364,461	109,547
Donations	1,698	1,698	1,185	(513)
Other	71,350	71,350	139,310	67,960
Total revenues	<u>2,178,696</u>	<u>2,178,696</u>	<u>2,307,147</u>	<u>128,451</u>
Expenditures:				
General government	324,928	329,137	234,042	95,095
Public safety	161,462	166,671	129,182	37,489
Health	53,626	57,370	45,231	12,139
Welfare	806,103	833,378	712,571	120,807
Conservation, culture and development	418,095	426,115	327,798	98,317
Education	583,369	622,354	604,957	17,397
Transportation	225,811	247,880	238,863	9,017
Total expenditures	<u>2,573,394</u>	<u>2,682,905</u>	<u>2,292,644</u>	<u>390,261</u>
Excess of revenues over (under) expenditures	(394,698)	(504,209)	14,503	518,712
Other financing sources (uses):				
Total other financing sources (uses)	<u>(113,044)</u>	<u>(113,044)</u>	<u>128,583</u>	<u>241,627</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
	<u>\$ (507,742)</u>	<u>\$ (617,253)</u>	<u>\$ 143,086</u>	<u>\$ 760,339</u>
Fund balances July 1, as restated			<u>795,047</u>	
Fund balances June 30			<u><u>\$ 938,133</u></u>	

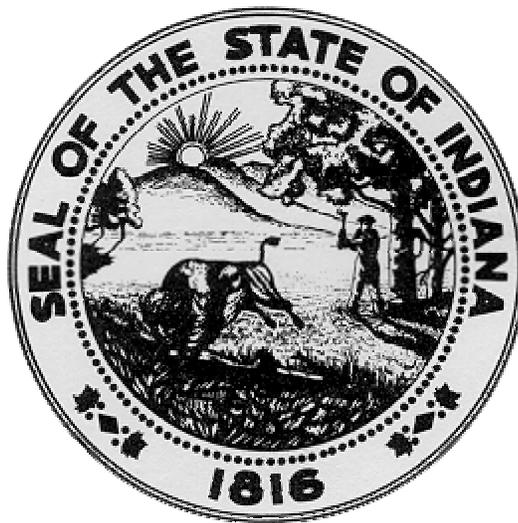
Totals				
Budget		Actual	Variance to	
Original	Final		Final Budget	
\$ 140,275	\$ 140,275	\$ 76,540	\$ (63,735)	
1,500,597	1,500,597	1,517,979	17,382	
739,749	739,749	771,028	31,279	
330,424	330,424	351,771	21,347	
12,454	12,454	45,270	32,816	
5,168	5,168	2,009	(3,159)	
141,039	141,039	54,895	(86,144)	
34,305	34,305	118,310	84,005	
2,904,011	2,904,011	2,937,802	33,791	
386,833	386,833	392,356	5,523	
492,868	492,868	412,471	(80,397)	
24,777	24,777	35,988	11,211	
13,245	13,245	11,025	(2,220)	
4,378,950	4,378,950	4,877,542	498,592	
3,750	3,750	1,901	(1,849)	
199,039	199,039	259,156	60,117	
<u>8,403,473</u>	<u>8,403,473</u>	<u>8,928,241</u>	<u>524,768</u>	
1,933,131	1,993,533	1,860,853	132,680	
481,868	520,654	470,481	50,173	
173,668	203,146	178,388	24,758	
5,066,477	5,261,981	5,101,205	160,776	
481,975	489,995	377,829	112,166	
584,254	623,222	605,818	17,404	
1,264,908	1,412,114	1,403,058	9,056	
<u>9,986,281</u>	<u>10,504,645</u>	<u>9,997,632</u>	<u>507,013</u>	
(1,582,808)	(2,101,172)	(1,069,391)	1,031,781	
<u>456,322</u>	<u>456,322</u>	<u>1,260,363</u>	<u>804,041</u>	
<u>\$ (1,126,486)</u>	<u>\$ (1,644,850)</u>	190,972	<u>\$ 1,835,822</u>	
		<u>1,556,636</u>		
		<u>\$ 1,747,608</u>		



DEBT SERVICE FUNDS

The Debt Service Funds are used to account for the accumulation of resources and payment of bond principal and interest from special revenue component units that are both corporate and politic and have the legal authority to issue bonds to finance certain improvements within the State of Indiana.

Transportation Finance Authority - It was created in 1983 pursuant to Indiana Code 8-9.5-8. The Transportation Finance Authority duties under the statute consist of construction, reconstruction and improvement of all toll roads and toll bridges in the State of Indiana. These responsibilities have been expanded to include airport facilities construction.



**State of Indiana
Combining Balance Sheet
Debt Service Funds
June 30, 2001**

(amounts expressed in thousands)

	Transportation Finance Authority Highway Bonds	Transportation Finance Authority Aviation Technology Bonds	Transportation Finance Authority Airport Facilities Revenue Bonds	Totals
Assets:				
Cash, cash equivalents and investments - unrestricted	\$ 12,924	\$ 802	\$ 925	\$ 14,651
Interest receivable	28	3	3	34
Due from other funds	-	318	3,132	3,450
Total assets	\$ 12,952	\$ 1,123	\$ 4,060	\$ 18,135
Liabilities and fund balances:				
Liabilities:				
Accounts payable	\$ 3,064	\$ -	\$ 2	\$ 3,066
Interest payable	-	207	2,038	2,245
Total liabilities	3,064	207	2,040	5,311
Fund balances:				
Reserved for debt service	9,888	916	2,020	12,824
Total liabilities and fund balances	\$ 12,952	\$ 1,123	\$ 4,060	\$ 18,135

State of Indiana
Combining Statement of Revenues, Expenditures and
Changes in Fund Balances
Debt Service Funds
For the Fiscal Year Ended June 30, 2001
(amounts expressed in thousands)

	Transportation Finance Authority Highway Revenue Bonds	Transportation Finance Authority Aviation Technology Bonds	Transportation Finance Authority Airport Facilities Revenue Bonds	Totals
Revenues:				
Investment income	\$ 1,058	\$ 47	\$ 222	\$ 1,327
Total revenues	<u>1,058</u>	<u>47</u>	<u>222</u>	<u>1,327</u>
Expenditures:				
Debt service:				
Principal	13,160	320	5,805	19,285
Interest, finance fees	31,342	632	12,382	44,356
Other	46	-	22	68
Total expenditures	<u>44,548</u>	<u>952</u>	<u>18,209</u>	<u>63,709</u>
Excess (deficit) of revenues over expenditures	<u>(43,490)</u>	<u>(905)</u>	<u>(17,987)</u>	<u>(62,382)</u>
Other financing sources (uses):				
Operating transfers in	45,531	952	16,683	63,166
Total other financing sources (uses)	<u>45,531</u>	<u>952</u>	<u>16,683</u>	<u>63,166</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	2,041	47	(1,304)	784
Fund balances, July 1	<u>7,847</u>	<u>869</u>	<u>3,324</u>	<u>12,040</u>
Fund balances, June 30	<u>\$ 9,888</u>	<u>\$ 916</u>	<u>\$ 2,020</u>	<u>\$ 12,824</u>



CAPITAL PROJECTS FUNDS

Capital project funds account for financial resources to be used by the state for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

Post War Construction Fund - This fund accounts for new construction, rehabilitation and preventative maintenance of penal, benevolent and charitable institutions of the state.

Build Indiana Fund - This fund accounts for construction projects in local government as authorized by the State Budget Committee.



State of Indiana
Combining Balance Sheet
Capital Projects Funds
June 30, 2001
(amounts expressed in thousands)

	Post War Construction	Build Indiana Fund	Other Capital Projects Funds	Totals
Assets:				
Cash, cash equivalents and investments - unrestricted	\$ 40,845	\$ 424,847	\$ 156,539	\$ 622,231
Securities lending collateral	-	375,671	-	375,671
Receivables:				
Taxes (net)	1,601	-	-	1,601
Grants	-	-	225	225
Interest	-	104	693	797
Interfund	-	21,385	-	21,385
Intergovernmental loans	5	5,980	-	5,985
Total assets	\$ 42,451	\$ 827,987	\$ 157,457	\$ 1,027,895
Liabilities and fund balance:				
Liabilities:				
Accounts payable	\$ 418	\$ 5,623	\$ 897	\$ 6,938
Interfund payable	-	-	8,596	8,596
Due to other funds	-	2	3	5
Deferred revenue	161	-	-	161
Securities lending collateral	-	375,671	-	375,671
Total liabilities	579	381,296	9,496	391,371
Fund balance:				
Reserved:				
Encumbrances	10,111	2,370	718	13,199
Special purposes	-	-	225	225
Intergovernmental loans	5	5,980	-	5,985
Unreserved:				
Designated for appropriations	6,008	366,613	11,598	384,219
Designated for allotments	25,748	71,728	10,358	107,834
Undesignated	-	-	125,062	125,062
Total fund balance	41,872	446,691	147,961	636,524
Total liabilities and fund balance	\$ 42,451	\$ 827,987	\$ 157,457	\$ 1,027,895

State of Indiana
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
Capital Projects Funds
For the Year Ended June 30, 2001
(amounts expressed in thousands)

	Post War Construction	Build Indiana Fund	Other Capital Projects Funds	Totals
Revenues:				
Alcohol and tobacco taxes	\$ 14,940	\$ -	\$ -	\$ 14,940
Current service charges	-	-	112	112
Investment income	-	47,687	6,789	54,476
Grants	-	-	11,135	11,135
Other	-	17	1,251	1,268
Total revenues	14,940	47,704	19,287	81,931
Expenditures:				
Capital outlays:				
General government	-	52,010	-	52,010
Public safety	9,776	15	12,284	22,075
Health	50	39	1,703	1,792
Welfare	1,586	-	-	1,586
Conservation, culture and development	-	5,510	-	5,510
Education	-	45,989	-	45,989
Transportation	-	971	1	972
Total expenditures	11,412	104,534	13,988	129,934
Excess of revenues over (under) expenditures	3,528	(56,830)	5,299	(48,003)
Other financing sources (uses):				
Operating transfers in	1,471	363,629	3,263	368,363
Operating transfers (out)	(1,343)	(262,742)	(144,465)	(408,550)
Operating transfers (out) to component unit	-	(16,205)	-	(16,205)
Bond proceeds	-	-	240,577	240,577
Total other financing sources (uses)	128	84,682	99,375	184,185
Excess of revenues and other financing sources over (under) expenditures and other financing uses	3,656	27,852	104,674	136,182
Fund balance July 1, as restated	38,216	418,839	43,287	500,342
Fund balance June 30	\$ 41,872	\$ 446,691	\$ 147,961	\$ 636,524



ENTERPRISE FUNDS

Enterprise Funds account for operations established to provide services to the general public in a manner similar to private business enterprises. Cost of providing the goods or services are financed or recovered primarily through user charges.

Inns and Concessions - This fund accounts for the operations of various State Park Inns which provide lodging throughout the year for park tourists, and for the restaurant and concessions at Fort Benjamin Harrison.

Toll Bridges - This fund accounts for the operations of Indiana Toll Bridges. Revenues received are used to repay construction cost and to provide maintenance of the bridges.

Toll Roads - This fund accounts for the operations of Indiana Toll Roads. Revenues received are used to repay construction costs and to provide maintenance of the roads.

State Lottery Commission - This fund accounts for the operations of the Indiana Lottery. Profits are distributed as legislated to the Indiana State Teacher's Retirement Fund, the State Pension Relief Fund, the Build Indiana Fund and the State Tuition Support Fund.

Residual Malpractice Insurance Authority - This fund accounts for the operations of the Indiana Residual Malpractice Insurance Authority. The purpose of the Authority is to make malpractice insurance available to those who cannot obtain this coverage through other insurers. Revenues are from premiums collected.



State of Indiana
Combining Balance Sheet
Enterprise Funds
June 30, 2001
(amounts expressed in thousands)

	Inns and Concessions	Toll Bridges	Toll Roads	State Lottery Commission	Malpractice Insurance Authority	Total
Assets:						
Cash, cash equivalents and investments - restricted	\$ -	\$ 3,838	\$ 110,952	\$ -	\$ -	\$ 114,790
Cash, cash equivalents and investments - unrestricted	4,173	-	87,878	99,228	15,541	206,820
Receivables:						
Accounts	450	-	5,981	13,747	-	20,178
Interest	-	-	-	434	273	707
Inventory	537	-	1,872	1,536	-	3,945
Prepaid expenses	64	-	600	95	-	759
Total current assets	5,224	3,838	207,283	115,040	15,814	347,199
Construction in progress	-	-	34,694	-	-	34,694
Bond issuance costs - net of amortization	-	-	1,885	-	-	1,885
Property, plant and equipment net of accumulated depreciation	8,631	535	206,286	1,863	-	217,315
Other assets	-	-	-	11,273	-	11,273
Total assets	\$ 13,855	\$ 4,373	\$ 450,148	\$ 128,176	\$ 15,814	\$ 612,366
Liabilities and equity						
Liabilities:						
Accounts payable	\$ 629	\$ -	\$ 3,860	\$ 5,910	\$ 11,330	\$ 21,729
Salaries and benefits payable	290	16	3,400	-	-	3,706
Interest payable	-	-	5,179	-	-	5,179
Accrued prize liability -- current	-	-	-	35,189	-	35,189
Interfund payable	-	-	-	28,885	-	28,885
Due to component unit	-	-	-	7,500	-	7,500
Deferred revenue	2,535	-	-	328	837	3,700
Other liabilities	258	-	-	1,074	87	1,419
Total current liabilities	3,712	16	12,439	78,886	12,254	107,307
Accrued liability for compensated absences - long-term	245	-	-	-	-	245
Advances from other funds	300	-	-	-	-	300
Accrued prize liability - long-term	-	-	-	44,290	-	44,290
Revenue bonds/notes/loans payable - long term	349	-	234,235	-	-	234,584
Total liabilities	4,606	16	246,674	123,176	12,254	386,726
Equity :						
Contributed capital:	9,353	-	-	-	-	9,353
Retained earnings:						
Reserved for special purposes	-	-	181,005	5,000	3,560	189,565
Unreserved	(104)	4,357	22,469	-	-	26,722
Total retained earnings	(104)	4,357	203,474	5,000	3,560	216,287
Total equity	9,249	4,357	203,474	5,000	3,560	225,640
Total liabilities and equity	\$ 13,855	\$ 4,373	\$ 450,148	\$ 128,176	\$ 15,814	\$ 612,366

State of Indiana
Combining Statement of Revenues, Expenses and
Changes in Retained Earnings
Enterprise Funds
For the Fiscal Year Ended June 30, 2001
(amounts expressed in thousands)

	Inns and Concessions	Toll Bridges	Toll Roads	State Lottery Commission	Malpractice Insurance Authority	Total
Operating revenues:						
Sales/rents/premiums	\$ 17,406	\$ -	\$ 6,529	\$ 548,288	\$ 1,728	\$ 573,951
Toll receipts	-	807	81,336	-	-	82,143
Other	47	-	652	-	-	699
Total operating revenues	17,453	807	88,517	548,288	1,728	656,793
Cost of sales	3,225	-	-	384,453	-	387,678
Gross margin	14,228	807	88,517	163,835	1,728	269,115
Operating expenses:						
General and administrative expense	14,462	627	34,166	14,885	345	64,485
Claims expense	-	-	-	-	2,181	2,181
Depreciation and amortization	510	105	11,054	1,095	-	12,764
Other	34	-	191	-	26	251
Total operating expenses	15,006	732	45,411	15,980	2,552	79,681
Operating income (loss)	(778)	75	43,106	147,855	(824)	189,434
Nonoperating revenues (expenses):						
Interest and other investment income (expense)	213	7	(7,403)	2,503	1,128	(3,552)
Other	-	-	(747)	5,227	-	4,480
Total nonoperating revenues (expenses)	213	7	(8,150)	7,730	1,128	928
Income before operating transfers	(565)	82	34,956	155,585	304	190,362
Operating transfers (out)	-	-	-	(125,636)	-	(125,636)
Operating transfers (out) to component unit	-	-	-	(30,000)	-	(30,000)
Net operating transfers	-	-	-	(155,636)	-	(155,636)
Net income (loss)	(565)	82	34,956	(51)	304	34,726
Retained earnings, July 1, as restated	461	4,275	168,518	5,051	3,256	181,561
Retained earnings, June 30	\$ (104)	\$ 4,357	\$ 203,474	\$ 5,000	\$ 3,560	\$ 216,287

**State of Indiana
Combining Statement of Cash Flows
Enterprise Funds
For the Fiscal Year Ended
June 30, 2001**

(amounts expressed in thousands)

	Inns and Concessions	Toll Bridges	Toll Roads	State Lottery Commission	Malpractice Insurance Authority	Total
Cash flows from operating activities:						
Operating income (loss)	\$ (778)	\$ 75	\$ 43,106	\$ 147,855	\$ (824)	\$ 189,434
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:						
Depreciation/amortization expense	510	105	11,054	1,095	-	12,764
Other provisions	-	-	(743)	1,110	-	367
(Increase) decrease in accounts receivable	(108)	-	(1,205)	(2,322)	-	(3,635)
(Increase) decrease in inventory	3	-	487	186	-	676
(Increase) decrease in prepaid expenses	(30)	-	(147)	(13)	-	(190)
Increase (decrease) in accounts payable	195	-	(1,403)	1,147	(3)	(64)
Increase (decrease) in deferred revenue	159	-	-	29	261	449
Increase (decrease) in salaries payable	98	3	882	-	-	983
Increase (decrease) in accrued prize liability	-	-	-	(25,703)	-	(25,703)
Increase (decrease) in compensated absences	(85)	-	-	-	-	(85)
Increase (decrease) in other liabilities	15	-	-	130	10	155
Net cash provided (used) by operating activities	(21)	183	52,031	123,514	(556)	175,151
Cash flows from noncapital financing activities:						
Operating transfers (out)	-	-	-	(159,679)	-	(159,679)
Net cash provided (used) by noncapital financing activities	-	-	-	(159,679)	-	(159,679)
Cash flows from capital and related financing activities:						
Acquisition/sale of fixed assets	(130)	-	(27,260)	(622)	-	(28,012)
Principal payments -- bonds/notes/loans	(113)	861	(10,740)	-	-	(9,992)
Capital contributed	15	-	-	-	-	15
Interest paid	-	-	(14,733)	-	-	(14,733)
Net cash provided (used) by capital and related financing activities	(228)	861	(52,733)	(622)	-	(52,722)
Cash flows from investing activities:						
Proceeds from sales of investments	34	-	839,392	9,729	2,918	852,073
Purchases of investments	(131)	-	(883,729)	-	(3,427)	(887,287)
Interest income (expense) on investments	213	7	10,243	9,449	1,107	21,019
Net cash provided (used) by investing activities	116	7	(34,094)	19,178	598	(14,195)
Net increase (decrease) in cash and cash equivalents	(133)	1,051	(34,796)	(17,609)	42	(51,445)
Cash and cash equivalents, July 1, as restated	3,142	2,787	119,333	52,090	1,351	178,703
Cash and cash equivalents, June 30	<u>\$ 3,009</u>	<u>\$ 3,838</u>	<u>\$ 84,537</u>	<u>\$ 34,481</u>	<u>\$ 1,393</u>	<u>\$ 127,258</u>
Reconciliation of cash, cash equivalents and investments:						
Cash and cash equivalents at end of year	\$ 3,009	\$ 3,838	\$ 84,537	\$ 34,481	\$ 1,393	\$ 127,258
Investments	1,164	-	114,293	64,747	14,148	194,352
Cash, cash equivalents & investments per balance sheet	<u>\$ 4,173</u>	<u>\$ 3,838</u>	<u>\$ 198,830</u>	<u>\$ 99,228</u>	<u>\$ 15,541</u>	<u>\$ 321,610</u>
Noncash investing, capital and financing activities:						
Fixed asset portion of contributed capital	\$ 30	\$ -	\$ -	\$ -	\$ -	\$ 30



